WHAT IS CLAIMED IS:

- A spa cover system, comprising:
 a spa cover; and
- a resilient gasket provided at a bottom of the spa cover.
- 2. The spa cover system of claim 1, wherein the gasket is rubber.
- 3. The spa cover system of claim 2, wherein the gasket is foam rubber.
- 4. The spa cover system of claim 1, wherein the gasket is adhesively bonded to the bottom of the spa cover.
- 5. The spa cover system of claim 1, wherein said gasket is a solid material without a hollow space.
- 6. The spa cover system of claim 2, wherein said gasket is a solid material without a hollow space.
- 7. The spa cover system of claim 1, further comprising a spa tub including a rim portion at a top of the spa tub, wherein said gasket is provided in a deformed manner between the spa tub and the rim portion.

- 8. The spa cover system of claim 7, wherein said gasket is a made of solid material without a hollow space.
 - 9. The spa cover system of claim 8, wherein said resilient gasket is rubber.
 - 10. The spa cover system of claim 9, wherein said gasket is a foam rubber.
- 11. The spa cover system of claim 1, wherein said spa cover further comprises a first portion, a second portion, and a hinge provided at a top of said spa cover connecting said first portion and second portion.
 - 12. The spa cover system of claim 11, wherein:

an edge of said first portion of the spa cover and an edge of said second portion of said spa cover are provided adjacent to one another,

a space is provided between said edge of said first portion of the spa cover and said edge of said second portion, and

a part of said gasket is provided on said edge of said first portion and said edge of said second portion.

13. The spa cover system of claim 12, further comprising a flap extending from said top of said spa cover into said space between said edge of said first portion and said edge of said second portion,

wherein a resilient flap gasket is provided at an end of said flap.

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- 14. The spa cover system of claim 1, wherein said gasket cross-section includes a thicker portion at an inner edge of the gasket and a thinner portion at an outer edge of said gasket.
- 15. The spa cover system of claim 14, further comprising a spa tub including a rim portion at a top of the spa tub, wherein said gasket is provided in a deformed manner between the spa tub and the rim portion and said outer edge of said gasket being provided at a position that is closer to an outside wall of said tub than said inner edge.
 - 16. The spa cover system of claim 1, wherein said spa cover includes:

 a core insulating material; and
 a cover material that surrounds the entire core insulating material, wherein the
- 17. The spa cover of claim 16, wherein at least one of the plurality of laminated, diverse waterproof layers is a different material than at least one other of the plurality of laminated waterproof layers.

cover material includes a plurality of laminated, diverse waterproof layers.

18. The spa cover system of claim 17, wherein the cover material is a multi-layer PVDC resin.

	19.	The spa cover system of claim 16, wherein at least one of the plurality of
lami	nated, div	verse waterproof layers is provided at a different orientation than at least one other
of th	e pluralit	y of laminated waterproof layers.

- 20. The spa cover system of claim 19, wherein said different orientation is 90 degrees.
- 21. The spa cover system of claim 1, wherein said cover is a one-piece cover.
- 22. The spa cover system of claim 1, wherein said cover is a multiple-piece cover.
- 23. The spa cover system of claim 22, wherein said cover is a two-piece cover.
- 24. The spa cover system of claim 23, where said cover includes a hinge.
- 25. The spa cover system of claim 24, wherein said spa cover does not include a hinge.
 - 26. A spa cover, comprising:
 - a core insulating material; and
- a cover material that surrounds the entire core insulating material, wherein the cover material includes a plurality of laminated, diverse waterproof layers.

- 27. The spa cover of claim 26, wherein at least one of the plurality of laminated, diverse waterproof layers is a different material than at least one other of the plurality of laminated waterproof layers.
- 28. The spa cover of claim 27, wherein the cover material is a multi-layer PVDC resin.
- 29. The spa cover of claim 26, wherein at least one of the plurality of laminated, diverse waterproof layers is provided at a different orientation than at least one other of the plurality of laminated waterproof layers.
 - 30. The spa cover of claim 29, wherein said different orientation is 90 degrees.
 - 31. A spa cover system, comprising:
 - a spa tub having a tub rim;
 - a spa cover; and

rim.

- a resilient gasket interposed between said spa tub and said spa cover,
- wherein said resilient gasket is provided at a bottom of the spa cover or at a top of the tub
 - 32. The spa cover system of claim 31, wherein the gasket is rubber.
 - 33. The spa cover system of claim 32, wherein the gasket is foam rubber.

- 34 The spa cover system of claim 31, wherein the gasket is adhesively bonded to the bottom of the spa cover or to the top of the tub rim.
- 35. The spa cover system of claim 31, wherein said gasket is a solid material without a hollow space.
 - 36. The spa cover system of claim 31, wherein said cover is a one-piece cover.
 - 37. The spa cover system of claim 31, wherein said cover is a multiple-piece cover.
 - 38. The spa cover system of claim 37, wherein said cover is a two-piece cover.
 - 39. The spa cover system of claim 38, where said cover includes a hinge.
- 40. The spa cover system of claim 38, wherein said spa cover does not include a hinge.